

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended November 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	182,330,245	118,692,415	63,637,830
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,330,245	118,692,415	63,637,830
E-APL	Electric Net Rate Base	2,505,135,220	1,673,225,598	831,909,622
	<b>RATE OF RETURN</b>	<b>7.278%</b>	<b>7.094%</b>	<b>7.650%</b>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

## RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2018

Ending Balance Basis

Report ID:

**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers	11-01-2018 thru 11-30-2018	387,402	254,004	133,398
		Percent		100.000%	65.566%	34.434%
3	E-OPS	Direct Distribution Operating Expense	12-01-2017 thru 11-30-2018	25,270,229	17,071,531	8,198,698
		Percent		100.000%	67.556%	32.444%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages		400.000%	272.994%	127.006%
		Percent		100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended November 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
		Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
		Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>131,059,772</b>	<b>101,480,865</b>	<b>20,380,229</b>	<b>9,198,678</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>77.431%</b>	<b>15.550%</b>	<b>7.019%</b>
		Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
		Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
		Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	0
		<b>Total</b>		<b>91,549,980</b>	<b>67,150,352</b>	<b>16,755,129</b>	<b>7,644,499</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.348%</b>	<b>18.302%</b>	<b>8.350%</b>
		Number of Customers at		729,596	382,273	245,616	101,707
		<b>Percentage</b>		<b>100.000%</b>	<b>52.395%</b>	<b>33.665%</b>	<b>13.940%</b>
		Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
		<b>Percentage</b>		<b>100.000%</b>	<b>77.368%</b>	<b>14.679%</b>	<b>7.953%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>280.542%</b>	<b>82.196%</b>	<b>37.262%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.135%</b>	<b>20.549%</b>	<b>9.316%</b>

7

RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2018

Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		11,502,745	0	7,709,221 3,793,524
		Direct O & M Accts 901 - 935		15,449,456	0	10,353,713 5,095,743
		Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556 0
		Total		28,640,757	0	19,751,490 8,889,267
		Percentage		100.000%	0.000%	68.963% 31.037%
		Direct Labor Accts 500 - 894		13,255,885	0	9,295,618 3,960,267
		Direct Labor Accts 901 - 935		1,818,322	0	150,838 1,667,484
		Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581 0
		Total		18,803,788	0	13,176,037 5,627,751
		Percentage		100.000%	0.000%	70.071% 29.929%
		Number of Customers at		347,323	0	245,616 101,707
		Percentage		100.000%	0.000%	70.717% 29.283%
		Net Direct Plant		764,182,162	0	492,888,057 271,294,105
		Percentage		100.000%	0.000%	64.499% 35.501%
		Total Percentages		400.000%	0.000%	274.250% 125.750%
		Average (GD AA)		100.000%	0.000%	68.562% 31.438%

## RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2018

Ending Balance Basis

Report ID:

**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at		627,889	382,273	245,616	0
		Percentage		100.000%	60.882%	39.118%	0.000%
		Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
		Percentage		100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant	11-01-2018 thru 11-30-2018	1,174,884,365	798,040,792	376,843,573	
		Percent		100.000%	67.925%	32.075%	
11		Book Depreciation	12-01-2017 thru 11-30-2018	112,231,817	73,337,271	38,894,546	
		Percent		100.000%	65.344%	34.656%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended November 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	11-01-2018 thru 11-30-2018	3,022,953,754 100.000%	2,018,054,924 66.758%	1,004,898,830 33.242%
13	E-PLT	Net Electric General Plant Percent	11-01-2018 thru 11-30-2018	257,208,869 100.000%	172,505,360 67.068%	84,703,509 32.932%
14		Net Allocated Schedule M's Percent	12-01-2017 thru 11-30-2018	-68,900,515 100.000%	-43,968,586 63.815%	-24,931,929 36.185%
99	Input	Not Allocated		0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	373,883,963	0	373,883,963	251,883,676	0	251,883,676	122,000,287	0	122,000,287
99	442200	Commercial - Firm & Int.	314,740,417	0	314,740,417	221,995,557	0	221,995,557	92,744,860	0	92,744,860
1	442300	Industrial	103,890,800	0	103,890,800	61,158,055	0	61,158,055	42,732,745	0	42,732,745
99	444000	Public Street & Highway Lighting	7,530,033	0	7,530,033	4,851,151	0	4,851,151	2,678,882	0	2,678,882
99	448000	Interdepartmental Revenue	1,374,792	0	1,374,792	1,088,596	0	1,088,596	286,196	0	286,196
99	499XXX	Unbilled Revenue	6,351,345	0	6,351,345	3,763,834	0	3,763,834	2,587,511	0	2,587,511
TOTAL SALES TO ULTIMATE CUSTOMERS			807,771,350	0	807,771,350	544,740,869	0	544,740,869	263,030,481	0	263,030,481
1	447XXX	Sales for Resale	0	97,822,782	97,822,782	0	63,927,188	63,927,188	0	33,895,594	33,895,594
TOTAL SALES OF ELECTRICITY			807,771,350	97,822,782	905,594,132	544,740,869	63,927,188	608,668,057	263,030,481	33,895,594	296,926,075
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(1,425,255)	0	(1,425,255)	(1,425,255)	0	(1,425,255)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(13,587,000)	0	(13,587,000)	(7,869,000)	0	(7,869,000)	(5,718,000)	0	(5,718,000)
99	451000	Miscellaneous Service Revenue	299,628	0	299,628	174,740	0	174,740	124,888	0	124,888
1	453000	Sales of Water & Water Power	0	497,250	497,250	0	324,953	324,953	0	172,297	172,297
1	454000	Rent from Electric Property	2,766,293	106,112	2,872,405	1,725,501	69,344	1,794,845	1,040,792	36,768	1,077,560
1	454100	Rent from Trnsmission Joint Use	24,043	0	24,043	10,719	0	10,719	13,324	0	13,324
1	456XXX	Other Electric Revenues	1,111,284	92,794,597	93,905,881	2,423,939	60,641,269	63,065,208	(1,312,655)	32,153,328	30,840,673
TOTAL OTHER OPERATING REVENUE			(10,811,007)	93,397,959	82,586,952	(4,959,356)	61,035,566	56,076,210	(5,851,651)	32,362,393	26,510,742
TOTAL ELECTRIC REVENUE			796,960,343	191,220,741	988,181,084	539,781,513	124,962,754	664,744,267	257,178,830	66,257,987	323,436,817

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	432,997	432,997	0	282,964	282,964	0	150,033	150,033
1	501XXX	Fuel	0	28,528,519	28,528,519	0	18,643,387	18,643,387	0	9,885,132	9,885,132
1	502000	Steam Expense	0	4,108,630	4,108,630	0	2,684,990	2,684,990	0	1,423,640	1,423,640
1	505000	Electric Expense	0	1,110,778	1,110,778	0	725,893	725,893	0	384,885	384,885
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,821,425	2,821,425	0	1,843,801	1,843,801	0	977,624	977,624
1	507000	Rent	0	34,325	34,325	0	22,431	22,431	0	11,894	11,894
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,227	500,227	0	326,898	326,898	0	173,329	173,329
1	511000	Structures	0	557,102	557,102	0	364,066	364,066	0	193,036	193,036
1	512000	Boiler Plant	0	5,575,035	5,575,035	0	3,643,285	3,643,285	0	1,931,750	1,931,750
1	513000	Electric Plant	0	1,593,046	1,593,046	0	1,041,056	1,041,056	0	551,990	551,990
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,031,485	1,031,485	0	674,075	674,075	0	357,410	357,410
TOTAL STEAM POWER GENERATION EXP			0	46,293,569	46,293,569	0	30,252,846	30,252,846	0	16,040,723	16,040,723
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,089,005	3,089,005	0	2,018,665	2,018,665	0	1,070,340	1,070,340
1	536000	Water for Power	0	1,173,615	1,173,615	0	766,957	766,957	0	406,658	406,658
1	537000	Hydraulic Expense	4,306,801	4,547,930	8,854,731	2,824,755	2,972,072	5,796,827	1,482,046	1,575,858	3,057,904
1	538000	Electric Expense	0	7,462,534	7,462,534	0	4,876,766	4,876,766	0	2,585,768	2,585,768
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,185,829	1,185,829	0	774,939	774,939	0	410,890	410,890
1	540000	Rent	0	1,446,836	1,446,836	0	945,507	945,507	0	501,329	501,329
1	540100	MT Trust Funds Land Settlement Rents	4,898,834	0	4,898,834	3,202,952	0	3,202,952	1,695,882	0	1,695,882
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,333,291	1,333,291	0	871,306	871,306	0	461,985	461,985
1	542000	Structures	0	495,847	495,847	0	324,036	324,036	0	171,811	171,811
1	543000	Reservoirs, Dams, & Waterways	0	2,025,647	2,025,647	0	1,323,760	1,323,760	0	701,887	701,887
1	544000	Electric Plant	0	3,685,544	3,685,544	0	2,408,503	2,408,503	0	1,277,041	1,277,041
1	545000	Miscellaneous Hydraulic Plant	0	1,353,013	1,353,013	0	884,194	884,194	0	468,819	468,819
TOTAL HYDRO POWER GENERATION EXP			9,205,635	27,799,091	37,004,726	6,027,707	18,166,705	24,194,412	3,177,928	9,632,386	12,810,314
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	365,175	365,175	0	238,642	238,642	0	126,533	126,533
1	547XXX	Fuel	0	66,952,457	66,952,457	0	43,753,431	43,753,431	0	23,199,026	23,199,026
1	548000	Generation Expense	0	2,377,995	2,377,995	0	1,554,020	1,554,020	0	823,975	823,975
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	385,551	385,551	0	251,958	251,958	0	133,593	133,593
1	550000	Rent	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
MAINTENANCE											
1	551000	Supervision & Engineering	0	695,595	695,595	0	454,571	454,571	0	241,024	241,024
1	552000	Structures	0	61,563	61,563	0	40,231	40,231	0	21,332	21,332
1	553000	Generating & Electric Equipment	0	3,793,968	3,793,968	0	2,479,358	2,479,358	0	1,314,610	1,314,610
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	398,046	398,046	0	260,123	260,123	0	137,923	137,923
TOTAL OTHER POWER GENERATION EXP			0	74,996,528	74,996,528	0	49,010,231	49,010,231	0	25,986,297	25,986,297



RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	134,168,508	134,168,508	0	87,679,120	87,679,120	0	46,489,388	46,489,388
1	556000	System Control & Load Dispatching	0	686,748	686,748	0	448,790	448,790	0	237,958	237,958
E-557	557XXX	Other Expense	14,937,011	64,387,359	79,324,370	11,735,326	42,077,140	53,812,466	3,201,685	22,310,219	25,511,904
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>14,937,011</b>	<b>199,242,615</b>	<b>214,179,626</b>	<b>11,735,326</b>	<b>130,205,050</b>	<b>141,940,376</b>	<b>3,201,685</b>	<b>69,037,565</b>	<b>72,239,250</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>24,142,646</b>	<b>348,331,803</b>	<b>372,474,449</b>	<b>17,763,033</b>	<b>227,634,832</b>	<b>245,397,865</b>	<b>6,379,613</b>	<b>120,696,971</b>	<b>127,076,584</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,667,602	2,667,602	0	1,743,278	1,743,278	0	924,324	924,324
1	561000	Load Dispatching	0	3,943,689	3,943,689	0	2,577,201	2,577,201	0	1,366,488	1,366,488
1	562000	Station Expense	0	549,880	549,880	0	359,347	359,347	0	190,533	190,533
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	402,943	402,943	0	263,323	263,323	0	139,620	139,620
1	565XXX	Transmission of Electricity by Others	0	17,620,809	17,620,809	0	11,515,199	11,515,199	0	6,105,610	6,105,610
1	566000	Miscellaneous Transmission Expense	0	2,634,329	2,634,329	0	1,721,534	1,721,534	0	912,795	912,795
1	567000	Rent	0	186,211	186,211	0	121,689	121,689	0	64,522	64,522
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	703,550	703,550	0	459,770	459,770	0	243,780	243,780
1	569000	Structures	(1,784)	878,273	876,489	19	573,951	573,970	(1,803)	304,322	302,519
1	570000	Station Equipment	0	1,098,529	1,098,529	0	717,889	717,889	0	380,640	380,640
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,209	1,321,379	1,329,588	1	863,521	863,522	8,208	457,858	466,066
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	95,923	95,923	0	62,686	62,686	0	33,237	33,237
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>6,425</b>	<b>32,103,305</b>	<b>32,109,730</b>	<b>20</b>	<b>20,979,511</b>	<b>20,979,531</b>	<b>6,405</b>	<b>11,123,794</b>	<b>11,130,199</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	30,062,191	30,062,191	0	19,645,642	19,645,642	0	10,416,549	10,416,549
E-DEPX		Depreciation Expense-Transmission	0	12,836,086	12,836,086	0	8,388,382	8,388,382	0	4,447,704	4,447,704
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,788	1,152,788	0	753,347	753,347	0	399,441	399,441
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,700	141,765	0	69,300	69,300
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,382	21,382	0	11,337	11,337
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,092,141	0	1,092,141	0	0	0	1,092,141	0	1,092,141
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	577,750	577,750	0	306,336	306,336
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	24,199	0	24,199	24,199	0	24,199	0	0	0
99	407395	Optional Renewable Power Revenue Offset	237,958	0	237,958	187,056	0	187,056	50,902	0	50,902
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,814,470)	0	(2,814,470)	(1,906,217)	0	(1,906,217)	(908,253)	0	(908,253)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	1,045,844	0	1,045,844	0	0	0	1,045,844	0	1,045,844
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	25,264	0	25,264	25,264	0	25,264	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,659,597	25,659,597	0	16,768,546	16,768,546	0	8,891,051	8,891,051
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,955,184	70,819,052	73,774,236	770,866	46,280,250	47,051,116	2,184,318	24,538,802	26,723,120
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	27,104,255	451,254,160	478,358,415	18,533,919	294,894,593	313,428,512	8,570,336	156,359,567	164,929,903

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	781,038	3,319,620	4,100,658	545,464	2,242,602	2,788,066	235,574	1,077,018	1,312,592
3	582000	Station Expense	756,614	48,818	805,432	432,350	32,979	465,329	324,264	15,839	340,103
3	583000	Overhead Line Expense	2,193,096	382,444	2,575,540	1,431,172	258,364	1,689,536	761,924	124,080	886,004
3	584000	Underground Line Expense	1,500,202	7,104	1,507,306	855,109	4,799	859,908	645,093	2,305	647,398
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,874	0	5,874	5,840	0	5,840	34	0	34
3	586000	Meter Expense	1,881,641	62,169	1,943,810	1,467,952	41,999	1,509,951	413,689	20,170	433,859
3	587000	Customer Installations Expense	693,079	137,530	830,609	488,288	92,910	581,198	204,791	44,620	249,411
3	588000	Miscellaneous Distribution Expense	4,587,941	3,951,179	8,539,120	2,809,753	2,669,258	5,479,011	1,778,188	1,281,921	3,060,109
3	589000	Rent	5,930	360,025	365,955	5,930	243,218	249,148	0	116,807	116,807
MAINTENANCE:											
3	590000	Supervision & Engineering	261,235	1,054,882	1,316,117	169,089	712,636	881,725	92,146	342,246	434,392
3	591000	Structures	531,217	3,117	534,334	289,537	2,106	291,643	241,680	1,011	242,691
3	592000	Station Equipment	680,401	172,305	852,706	401,876	116,402	518,278	278,525	55,903	334,428
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,717,453	2,801	9,720,254	6,947,910	1,892	6,949,802	2,769,543	909	2,770,452
3	594000	Underground Lines	908,415	0	908,415	652,707	0	652,707	255,708	0	255,708
3	595000	Line Transformers	367,516	36	367,552	284,858	24	284,882	82,658	12	82,670
3	596000	Street Light & Signal System Maintenance Exp	223,754	1	223,755	196,027	1	196,028	27,727	0	27,727
3	597000	Meters	32,140	0	32,140	24,339	0	24,339	7,801	0	7,801
3	598000	Miscellaneous Distribution Expense	45,579	209,144	254,723	(33,774)	141,289	107,515	79,353	67,855	147,208
TOTAL DISTRIBUTION OPERATING EXP			25,270,229	9,711,175	34,981,404	17,071,531	6,560,479	23,632,010	8,198,698	3,150,696	11,349,394
E-DEPX		Depreciation Expense-Distribution	49,503,890	59,923	49,563,813	31,850,861	40,482	31,891,343	17,653,029	19,441	17,672,470
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,705,668	0	54,705,668	48,161,219	0	48,161,219	6,544,449	0	6,544,449
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			104,239,577	59,923	104,299,500	80,042,099	40,482	80,082,581	24,197,478	19,441	24,216,919
TOTAL DISTRIBUTION EXPENSES			129,509,806	9,771,098	139,280,904	97,113,630	6,600,961	103,714,591	32,396,176	3,170,137	35,566,313

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	177,574	177,574	0	116,428	116,428	0	61,146	61,146
2	902000	Meter Reading Expenses	2,918,699	153,565	3,072,264	2,726,465	100,686	2,827,151	192,234	52,879	245,113
2	903XXX	Customer Records & Collection Expenses	2,492,757	7,601,674	10,094,431	1,771,653	4,984,114	6,755,767	721,104	2,617,560	3,338,664
2	904000	Uncollectible Accounts	0	2,298,403	2,298,403	0	1,506,971	1,506,971	0	791,432	791,432
2	905000	Misc Customer Accounts	0	293,476	293,476	0	192,420	192,420	0	101,056	101,056
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,411,456</b>	<b>10,524,692</b>	<b>15,936,148</b>	<b>4,498,118</b>	<b>6,900,619</b>	<b>11,398,737</b>	<b>913,338</b>	<b>3,624,073</b>	<b>4,537,411</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	35,918,100	240,792	36,158,892	25,672,992	157,878	25,830,870	10,245,108	82,914	10,328,022
2	909000	Advertising	15,957	1,048,150	1,064,107	14,967	687,230	702,197	990	360,920	361,910
2	910000	Misc Customer Service & Info Exp	0	307,037	307,037	0	201,312	201,312	0	105,725	105,725
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,934,057</b>	<b>1,595,979</b>	<b>37,530,036</b>	<b>25,687,959</b>	<b>1,046,420</b>	<b>26,734,379</b>	<b>10,246,098</b>	<b>549,559</b>	<b>10,795,657</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	620,407	32,371,072	32,991,479	457,117	22,092,933	22,550,050	163,290	10,278,139	10,441,429
4	921000	Office Supplies & Expenses	36,671	4,556,547	4,593,218	36,671	3,109,798	3,146,469	0	1,446,749	1,446,749
4	922000	Admin Exp Transferred--Credit	0	(121,346)	(121,346)	0	(82,817)	(82,817)	0	(38,529)	(38,529)
4	923000	Outside Services Employed	41,556	8,626,038	8,667,594	38,268	5,887,185	5,925,453	3,288	2,738,853	2,742,141
4	924000	Property Insurance Premium	0	1,277,005	1,277,005	0	871,543	871,543	0	405,462	405,462
4	925XXX	Injuries and Damages	2,192	3,314,508	3,316,700	1,284	2,262,119	2,263,403	908	1,052,389	1,053,297
4	926XXX	Employee Pensions and Benefits	4,762	1,733,015	1,737,777	4,762	1,182,765	1,187,527	0	550,250	550,250
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,414,839	3,708,773	6,123,612	1,677,891	2,423,683	4,101,574	736,948	1,285,090	2,022,038
4	930000	Miscellaneous General Expenses	153,823	4,066,234	4,220,057	106,256	2,775,164	2,881,420	47,567	1,291,070	1,338,637
4	931000	Rents	3,850	535,076	538,926	0	365,184	365,184	3,850	169,892	173,742
4	935000	Maintenance of General Plant	1,004,118	11,570,346	12,574,464	494,837	7,896,645	8,391,482	509,281	3,673,701	4,182,982
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,283,418</b>	<b>71,637,268</b>	<b>75,920,686</b>	<b>2,817,086</b>	<b>48,784,202</b>	<b>51,601,288</b>	<b>1,466,332</b>	<b>22,853,066</b>	<b>24,319,398</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,534,225	18,136,451	19,670,676	1,002,211	12,377,946	13,380,157	532,014	5,758,505	6,290,519
E-AMTX		Amortization Expense-General Plant - 303000	0	437,913	437,913	0	298,652	298,652	0	139,261	139,261
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,079,413	20,819,065	21,898,478	1,070,168	14,208,804	15,278,972	9,245	6,610,261	6,619,506
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(1,612,046)	0	(1,612,046)	0	0	0	(1,612,046)	0	(1,612,046)
99	407230	Tax Reform Amortization	(3,736,147)	0	(3,736,147)	(3,736,147)	0	(3,736,147)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	140,842	0	140,842	140,842	0	140,842	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(889,284)	0	(889,284)	(606,661)	0	(606,661)	(282,623)	0	(282,623)
99	407436	Regulatory Credit - MDM System	(2,199,637)	0	(2,199,637)	(2,199,637)	0	(2,199,637)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,682,634)	39,441,459	33,758,825	(4,329,224)	26,918,182	22,588,958	(1,353,410)	12,523,277	11,169,867
		TOTAL ADMIN & GENERAL EXPENSES	(1,399,216)	111,078,727	109,679,511	(1,512,138)	75,702,384	74,190,246	112,922	35,376,343	35,489,265
		TOTAL EXPENSES BEFORE FIT	196,619,073	584,224,656	780,843,729	144,380,203	385,144,977	529,525,180	52,238,870	199,079,679	251,318,549
		NET OPERATING INCOME (LOSS) BEFORE FIT			207,337,355			135,219,087			72,118,268
E-FIT		FEDERAL INCOME TAX			38,025,258			24,614,243			13,411,015
E-FIT		DEFERRED FEDERAL INCOME TAX			(12,544,901)			(7,778,304)			(4,766,597)
E-FIT		AMORTIZED ITC			(473,247)			(309,267)			(163,980)
		ELECTRIC NET OPERATING INCOME (LOSS)			182,330,245			118,692,415			63,637,830

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.566%	34.434%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.556%	32.444%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	50,666	1,015,434	1,066,100	49,366	663,586	712,952	1,300	351,848	353,148
1	456010	Other Electric Rev-Financial	0	9,958,678	9,958,678	0	6,507,996	6,507,996	0	3,450,682	3,450,682
1	456015	Other Electric Rev-CT Fuel Sales	0	30,906,651	30,906,651	0	20,197,496	20,197,496	0	10,709,155	10,709,155
1	456016	Other Electric Rev-Resource Opt	0	4,866,653	4,866,653	0	3,180,358	3,180,358	0	1,686,295	1,686,295
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456018	Other Electric Rev-Extraction	0	711,419	711,419	0	464,912	464,912	0	246,507	246,507
1	456020	Other Electric Rev-Sale of Excess	0	269,697	269,697	0	176,247	176,247	0	93,450	93,450
1	456100	Transmission Revenue of Others	0	12,038,105	12,038,105	0	7,866,902	7,866,902	0	4,171,203	4,171,203
1	456120	Parallel Capacity Support Revenue	0	1,113,001	1,113,001	0	727,346	727,346	0	385,655	385,655
1	456130	Ancillary Services Revenue	0	2,412,940	2,412,940	0	1,576,856	1,576,856	0	836,084	836,084
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	(1,210,959)	0	(1,210,959)	(1,210,959)	0	(1,210,959)	0	0	0
1	456328	Residential Decoupling Deferral	10,100,506	0	10,100,506	8,316,195	0	8,316,195	1,784,311	0	1,784,311
1	456329	Amortization Res Decoupling Deferral	(11,360,187)	0	(11,360,187)	(8,992,856)	0	(8,992,856)	(2,367,331)	0	(2,367,331)
1	456338	Non-res Decoupling Deferred Rev	6,430,086	0	6,430,086	4,989,170	0	4,989,170	1,440,916	0	1,440,916
1	456339	Amortization Non-res Decoupling	(3,054,982)	0	(3,054,982)	(832,350)	0	(832,350)	(2,222,632)	0	(2,222,632)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,746,571	1,746,571	0	1,141,384	1,141,384	0	605,187	605,187
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,829,001)	(4,829,001)	0	(3,155,752)	(3,155,752)	0	(1,673,249)	(1,673,249)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,829,001	4,829,001	0	3,155,752	3,155,752	0	1,673,249	1,673,249
1	456730	Other Elec Rev-Intraco Thermal	0	27,695,205	27,695,205	0	18,098,816	18,098,816	0	9,596,389	9,596,389
TOTAL ACCOUNT 456			1,111,284	92,794,598	93,905,882	2,423,939	60,641,268	63,065,207	(1,312,655)	32,153,330	30,840,675

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	128,450,321	128,450,321	0	83,942,285	83,942,285	0	44,508,036	44,508,036
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(184,641)	(184,641)	0	(120,663)	(120,663)	0	(63,978)	(63,978)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,490,561	3,490,561	0	2,281,082	2,281,082	0	1,209,479	1,209,479
1	555710	Intercompany Purchase	0	2,412,267	2,412,267	0	1,576,416	1,576,416	0	835,851	835,851
TOTAL ACCOUNT 555			0	134,168,508	134,168,508	0	87,679,120	87,679,120	0	46,489,388	46,489,388

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	3,358	6,820,419	6,823,777	3,358	4,457,144	4,460,502	0	2,363,275	2,363,275
1	557010	Other Power Supply Expense - Financial	0	18,925,209	18,925,209	0	12,367,624	12,367,624	0	6,557,585	6,557,585
1	557018	Merchandise Processing Fee	0	46,384	46,384	0	30,312	30,312	0	16,072	16,072
1	557150	Fuel - Economic Dispatch	0	(8,208,476)	(8,208,476)	0	(5,364,239)	(5,364,239)	0	(2,844,237)	(2,844,237)
1	557160	Power Supply Expense - Miscellaneous	0	176	176	0	115	115	0	61	61
99	557161	Unbilled Add-Ons	(269,671)	0	(269,671)	0	0	0	(269,671)	0	(269,671)
1	557165	Other Resource Costs-CAISO Charges	0	116,473	116,473	0	76,115	76,115	0	40,358	40,358
1	557170	Broker Fees - Power	0	471,184	471,184	0	307,919	307,919	0	163,265	163,265
1	557171	REC Broker Fees	0	40,448	40,448	0	26,433	26,433	0	14,015	14,015
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,680	0	818,680	497,498	0	497,498	321,182	0	321,182
99	557280	Washington ERM Deferred	10,714,877	0	10,714,877	10,714,877	0	10,714,877	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,154,263	0	3,154,263	3,154,263	0	3,154,263	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,634,670)	0	(2,634,670)	(2,634,670)	0	(2,634,670)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	10,444,226	0	10,444,226	0	0	0	10,444,226	0	10,444,226
99	557390	Idaho PCA Amortization	(7,294,052)	0	(7,294,052)	0	0	0	(7,294,052)	0	(7,294,052)
1	557395	Optional Renewable Power Expense Offset	0	692	692	0	452	452	0	240	240
1	557610	Other Expenses - Exposure	0	7,481	7,481	0	4,889	4,889	0	2,592	2,592
1	557700	Turbine Gas Bookout Expense	0	6,482,396	6,482,396	0	4,236,246	4,236,246	0	2,246,150	2,246,150
1	557711	Turbine Gas Bookout Offset	0	(6,482,396)	(6,482,396)	0	(4,236,246)	(4,236,246)	0	(2,246,150)	(2,246,150)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	46,167,369	46,167,369	0	30,170,376	30,170,376	0	15,996,993	15,996,993
TOTAL ACCOUNT 557			14,937,011	64,387,359	79,324,370	11,735,326	42,077,140	53,812,466	3,201,685	22,310,219	25,511,904

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	398,641	240,792	639,433	304,045	157,878	461,923	94,596	82,914	177,510
99	908600	Public Purpose Tariff Rider Expense Offset	34,637,683	0	34,637,683	24,592,872	0	24,592,872	10,044,811	0	10,044,811
99	908610	Limited Income Tax Refund Program	259,834	0	259,834	259,834	0	259,834	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	621,942	0	621,942	516,241	0	516,241	105,701	0	105,701
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>35,918,100</b>	<b>240,792</b>	<b>36,158,892</b>	<b>25,672,992</b>	<b>157,878</b>	<b>25,830,870</b>	<b>10,245,108</b>	<b>82,914</b>	<b>10,328,022</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.566%	34.434%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended November 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.62%	52.62%
2	Cost of Debt		5.561%	5.528%
	Total Weighted Cost		2.926%	2.909%
E-APL	Net Rate Base	2,505,135,220	1,673,225,598	831,909,622
	Interest Deduction for FIT Calculation	73,158,832	48,958,581	24,200,251
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended November 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	988,181,084	664,744,267	323,436,817
E-OPS	Less: Operating & Maintenance Expense	569,011,168	379,802,525	189,208,643
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,467,296	84,792,890	46,674,406
E-OTX	Less: Taxes Other than FIT	80,365,265	64,929,765	15,435,500
	Net Operating Income Before FIT	207,337,355	135,219,087	72,118,268
E-INT	Less: Interest Expense	73,158,832	48,958,581	24,200,251
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	19,759,590	10,974,090	8,785,500
	Taxable Net Operating Income	153,938,113	97,377,336	56,560,777
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	32,327,004	20,449,241	11,877,763
99	Federal Income Tax on 2017 Income at 35%	5,698,254	4,165,002	1,533,252
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	38,025,258	24,614,243	13,411,015
E-DTE	Deferred FIT	(12,544,901)	(7,778,304)	(4,766,597)
1	411400 Amortized Investment Tax Credit	(473,247)	(309,267)	(163,980)
	Total Net FIT/Deferred FIT	25,007,110	16,526,672	8,480,438

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	52,147,551	83,552,447	135,699,998	33,953,263	55,746,035	89,699,298	18,194,288	27,806,412	46,000,700
12	997001 Contributions In Aid of Construction	0	7,816,861	7,816,861	0	5,218,380	5,218,380	0	2,598,481	2,598,481
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,835)	(9,835)	0	(5,165)	(5,165)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,435,140	1,435,140	0	979,469	979,469	0	455,671	455,671
99	997007 Idaho PCA	3,150,174	0	3,150,174	0	0	0	3,150,174	0	3,150,174
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
4	997015 Airplane Lease Payments	0	203,921	203,921	0	139,174	139,174	0	64,747	64,747
12	997016 Redemption Expense Amortization	0	1,145,941	1,145,941	0	765,007	765,007	0	380,934	380,934
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	5,365,226	(10,247)	5,354,979	2,647,984	(6,993)	2,640,991	2,717,242	(3,254)	2,713,988
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(549,171)	(549,171)	0	(374,804)	(374,804)	0	(174,367)	(174,367)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(901,738)	0	(901,738)	(2,266,474)	0	(2,266,474)	1,364,736	0	1,364,736
12	997032 Interest Rate Swaps	0	(16,442,042)	(16,442,042)	0	(10,976,378)	(10,976,378)	0	(5,465,664)	(5,465,664)
4	997033 BPA Residential Exchange	36,619	0	36,619	29,655	0	29,655	6,964	0	6,964
99	997034 Montana Hydro Settlement	4,898,834	0	4,898,834	3,202,952	0	3,202,952	1,695,882	0	1,695,882
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	10,751,080	0	10,751,080	10,751,080	0	10,751,080	0	0	0
1	997044 Non-Monetary Power Costs	0	(184,641)	(184,641)	0	(120,663)	(120,663)	0	(63,978)	(63,978)
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
99	997046 Nez Perce Settlement	(16,818)	0	(16,818)	(22,008)	0	(22,008)	5,190	0	5,190
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(680,021)	(680,021)	0	(453,968)	(453,968)	0	(226,053)	(226,053)
11	997049 Tax Depreciation	0	(115,999,911)	(115,999,911)	0	(75,798,982)	(75,798,982)	0	(40,200,929)	(40,200,929)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	577,750	729,868	30,975	306,336	337,311
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	1,223	0	1,223	138,807	0	138,807	(137,584)	0	(137,584)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	2,797,899	2,797,899	0	1,828,259	1,828,259	0	969,640	969,640
4	997081	Deferred Compensation	0	(739,890)	(739,890)	0	(504,968)	(504,968)	0	(234,922)	(234,922)
4	997082	Meal Disallowances	0	509,862	509,862	0	347,976	347,976	0	161,886	161,886
4	997083	Paid Time Off	0	(130,550)	(130,550)	0	(89,099)	(89,099)	0	(41,451)	(41,451)
2	997084	Customer Uncollectibles	0	308,853	308,853	0	202,503	202,503	0	106,350	106,350
99	997088	Deferred O&M Colstrip & CS2	2,137,985	0	2,137,985	0	0	0	2,137,985	0	2,137,985
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	472,174	0	472,174	472,174	0	472,174	0	0	0
1	997096	CDA Settlement Costs	0	32,720	32,720	0	21,383	21,383	0	11,337	11,337
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(61,827)	0	(61,827)	1,425,254	0	1,425,254	(1,487,081)	0	(1,487,081)
1	997099	Kettle Falls Diesel Leak	0	(171,717)	(171,717)	0	(112,217)	(112,217)	0	(59,500)	(59,500)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(30,431,233)	(30,431,233)	0	(19,886,811)	(19,886,811)	0	(10,544,422)	(10,544,422)
1	997102	Amort Idaho Earnings Test (254229)	(144,568)	0	(144,568)	0	0	0	(144,568)	0	(144,568)
99	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	141,422	0	141,422	24,199	0	24,199	117,223	0	117,223
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(2,058,796)	0	(2,058,796)	(2,058,796)	0	(2,058,796)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	13,983,138	0	13,983,138	8,196,991	0	8,196,991	5,786,147	0	5,786,147
2	997109	Tax Reform Amortization	(3,728,117)	0	(3,728,117)	(3,659,970)	0	(3,659,970)	(68,147)	0	(68,147)
99	997110	FISERVE	(703,682)	0	(703,682)	(479,248)	0	(479,248)	(224,434)	0	(224,434)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>80,357,550</b>	<b>(68,900,515)</b>	<b>19,759,590</b>	<b>54,942,675</b>	<b>(43,968,585)</b>	<b>10,974,090</b>	<b>33,717,430</b>	<b>(24,931,930)</b>	<b>8,785,500</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers	100.000%	65.566%	34.434%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.344%	34.656%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.758%	33.242%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	99 Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(5,526,127)	(5,526,127)	0	(3,689,132)	(3,689,132)	0	(1,836,995)	(1,836,995)
99	410100	Deferred Federal Income Tax Expense - Washin	(3,226,567)	0	(3,226,567)	(3,226,567)	0	(3,226,567)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,777,267)	0	(2,777,267)	0	0	0	(2,777,267)	0	(2,777,267)
	410100	Total	(6,003,834)	(5,526,127)	(11,529,961)	(3,226,567)	(3,689,132)	(6,915,699)	(2,777,267)	(1,836,995)	(4,614,262)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	62,360	62,360	0	41,630	41,630	0	20,730	20,730
99	411100	Deferred Federal Income Tax Expense - Washin	(904,235)	0	(904,235)	(904,235)	0	(904,235)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(173,065)	0	(173,065)	0	0	0	(173,065)	0	(173,065)
	411100	Total	(1,077,300)	62,360	(1,014,940)	(904,235)	41,630	(862,605)	(173,065)	20,730	(152,335)
Total Deferred Federal Income Tax Expense			(7,081,134)	(5,463,767)	(12,544,901)	(4,130,802)	(3,647,502)	(7,778,304)	(2,950,332)	(1,816,265)	(4,766,597)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.758%	33.242%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12E</b>
For Twelve Months Ended November 30, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,548,236	1,548,236	0	1,011,772	1,011,772	0	536,464	536,464
1	408150	R&P Property Tax--Production	0	17,884,565	17,884,565	0	11,687,563	11,687,563	0	6,197,002	6,197,002
1	408180	R&P Property Tax--Transmission	0	6,544,878	6,544,878	0	4,277,078	4,277,078	0	2,267,800	2,267,800
1	409100	State Income Tax--Montana & Oregon	0	(331,957)	(331,957)	0	(216,934)	(216,934)	0	(115,023)	(115,023)
TOTAL PRODUCTION & TRANSMISSION			0	25,659,597	25,659,597	0	16,768,546	16,768,546	0	8,891,051	8,891,051
DISTRIBUTION											
99	408110	State Excise Tax	20,977,975	0	20,977,975	20,977,975	0	20,977,975	0	0	0
99	408120	Municipal Occupation & License Tax	22,290,336	0	22,290,336	18,665,153	0	18,665,153	3,625,183	0	3,625,183
99	408160	Miscellaneous State or Local Tax--WA & ID	158	0	158	0	0	0	158	0	158
99	408170	R&P Property Tax--Distribution	11,851,815	0	11,851,815	8,518,091	0	8,518,091	3,333,724	0	3,333,724
99	409100	State Income Tax--Idaho	(414,616)	0	(414,616)	0	0	0	(414,616)	0	(414,616)
TOTAL DISTRIBUTION			54,705,668	0	54,705,668	48,161,219	0	48,161,219	6,544,449	0	6,544,449
TOTAL TAXES OTHER THAN FIT			54,705,668	25,659,597	80,365,265	48,161,219	16,768,546	64,929,765	6,544,449	8,891,051	15,435,500

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,166,666	8,166,666	0	5,336,916	5,336,916	0	2,829,750	2,829,750
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,000	1,307,000	0	693,000	693,000
1	182333	CDA Settlement Costs	0	1,149,270	1,149,270	0	751,048	751,048	0	398,222	398,222
1	182381	CDA Settlement Past Storage	0	31,053,508	31,053,508	0	20,293,467	20,293,467	0	10,760,041	10,760,041
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,686,267	19,005,983	319,716	12,444,371	12,764,087	0	6,241,896	6,241,896
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,704	72,896,058	75,237,762	2,309,036	49,750,831	52,059,867	32,668	23,145,227	23,177,895
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,740,014	1,740,014	0	1,187,542	1,187,542	0	552,472	552,472
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,517,655	14,517,655	0	6,753,946	6,753,946
4	303121	Misc Intangible Plant-AMI Software	11,896,521	1,508,865	13,405,386	11,896,521	1,029,785	12,926,306	0	479,080	479,080
		TOTAL INTANGIBLE PLANT	15,160,645	273,239,432	288,400,077	15,127,977	183,669,083	198,797,060	32,668	89,570,349	89,603,017
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,471	3,578,471	0	2,338,531	2,338,531	0	1,239,940	1,239,940
1	311XXX	Structures & Improvements	0	139,530,625	139,530,625	0	91,183,263	91,183,263	0	48,347,362	48,347,362
1	312000	Boiler Plant	0	188,146,566	188,146,566	0	122,953,781	122,953,781	0	65,192,785	65,192,785
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	56,633,267	56,633,267	0	37,009,840	37,009,840	0	19,623,427	19,623,427
1	315000	Accessory Electric Equipment	0	29,518,352	29,518,352	0	19,290,243	19,290,243	0	10,228,109	10,228,109
1	316000	Miscellaneous Power Plant Equipment	0	16,980,369	16,980,369	0	11,096,671	11,096,671	0	5,883,698	5,883,698
		TOTAL STEAM PRODUCTION PLANT	0	434,394,420	434,394,420	0	283,876,753	283,876,753	0	150,517,667	150,517,667
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,810,353	63,810,353	0	41,700,066	41,700,066	0	22,110,287	22,110,287
1	331XXX	Structures & Improvements	0	87,276,092	87,276,092	0	57,034,926	57,034,926	0	30,241,166	30,241,166
1	332XXX	Reservoirs, Dams, & Waterways	0	194,901,763	194,901,763	0	127,368,302	127,368,302	0	67,533,461	67,533,461
1	333000	Waterwheels, Turbines, & Generators	0	234,982,376	234,982,376	0	153,560,983	153,560,983	0	81,421,393	81,421,393
1	334000	Accessory Electric Equipment	0	66,963,740	66,963,740	0	43,760,804	43,760,804	0	23,202,936	23,202,936
1	335XXX	Miscellaneous Power Plant Equipment	0	13,924,597	13,924,597	0	9,099,724	9,099,724	0	4,824,873	4,824,873
1	336000	Roads, Railroads, & Bridges	0	4,316,214	4,316,214	0	2,820,646	2,820,646	0	1,495,568	1,495,568
		TOTAL HYDRAULIC PRODUCTION PLANT	0	666,175,135	666,175,135	0	435,345,451	435,345,451	0	230,829,684	230,829,684
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,135,063	17,135,063	0	11,197,764	11,197,764	0	5,937,299	5,937,299
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,886	21,386,886	0	13,976,330	13,976,330	0	7,410,556	7,410,556
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,362,518	15,362,518	0	8,145,543	8,145,543
1	344000	Generators	0	219,407,152	219,407,152	0	143,382,574	143,382,574	0	76,024,578	76,024,578
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	22,069,545	22,069,545	0	14,422,448	14,422,448	0	7,647,097	7,647,097
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,748,106	1,748,106	0	1,142,387	1,142,387	0	605,719	605,719
		TOTAL OTHER PRODUCTION PLANT	0	306,342,860	306,342,860	0	200,195,059	200,195,059	0	106,147,801	106,147,801
		TOTAL PRODUCTION PLANT	0	1,406,912,415	1,406,912,415	0	919,417,263	919,417,263	0	487,495,152	487,495,152

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	28,403,945	28,403,945	0	18,561,978	18,561,978	0	9,841,967	9,841,967
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,141,892	26,141,892	0	17,083,726	17,083,726	0	9,058,166	9,058,166
1	353000	Station Equipment	0	264,571,013	264,571,013	0	172,897,157	172,897,157	0	91,673,856	91,673,856
1	354000	Towers & Fixtures	0	17,299,467	17,299,467	0	11,305,202	11,305,202	0	5,994,265	5,994,265
1	355000	Poles & Fixtures	0	259,306,924	259,306,924	0	169,457,075	169,457,075	0	89,849,849	89,849,849
1	356000	Overhead Conductors & Devices	0	146,173,337	146,173,337	0	95,524,276	95,524,276	0	50,649,061	50,649,061
1	357000	Underground Conduit	0	3,164,568	3,164,568	0	2,068,045	2,068,045	0	1,096,523	1,096,523
1	358000	Underground Conductors & Devices	0	2,513,227	2,513,227	0	1,642,394	1,642,394	0	870,833	870,833
1	359000	Roads & Trails	0	2,051,865	2,051,865	0	1,340,894	1,340,894	0	710,971	710,971
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>749,626,238</b>	<b>749,626,238</b>	<b>0</b>	<b>489,880,747</b>	<b>489,880,747</b>	<b>0</b>	<b>259,745,491</b>	<b>259,745,491</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,819	0	2,580,819	341,100	0	341,100	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,689,548	0	32,689,548	25,967,321	0	25,967,321	6,722,227	0	6,722,227
3	362000	Station Equipment	133,174,771	3,056,362	136,231,133	88,536,408	2,064,756	90,601,164	44,638,363	991,606	45,629,969
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	403,782,782	0	403,782,782	261,709,189	0	261,709,189	142,073,593	0	142,073,593
99	365000	Overhead Conductors & Devices	266,547,470	0	266,547,470	169,619,958	0	169,619,958	96,927,512	0	96,927,512
99	366000	Underground Conduit	118,248,521	0	118,248,521	77,841,379	0	77,841,379	40,407,142	0	40,407,142
99	367000	Underground Conductors & Devices	208,317,197	0	208,317,197	138,203,075	0	138,203,075	70,114,122	0	70,114,122
99	368000	Line Transformers	268,684,654	0	268,684,654	185,451,234	0	185,451,234	83,233,420	0	83,233,420
99	369XXX	Services	173,128,052	0	173,128,052	113,702,558	0	113,702,558	59,425,494	0	59,425,494
99	371XXX	Installations on Customers' Premises	1,471,410	0	1,471,410	1,471,410	0	1,471,410	0	0	0
99	370XXX	Meters	53,484,003	0	53,484,003	30,408,154	0	30,408,154	23,075,849	0	23,075,849
99	373XXX	Street Light & Signal Systems	62,891,902	0	62,891,902	41,116,754	0	41,116,754	21,775,148	0	21,775,148
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,735,541,930</b>	<b>3,056,362</b>	<b>1,738,598,292</b>	<b>1,143,070,937</b>	<b>2,064,756</b>	<b>1,145,135,693</b>	<b>592,470,993</b>	<b>991,606</b>	<b>593,462,599</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,528,513	7,508,712	9,037,225	826,445	5,124,621	5,951,066	702,068	2,384,091	3,086,159
4	390XXX	Structures & Improvements	15,133,020	89,668,306	104,801,326	6,743,386	61,197,722	67,941,108	8,389,634	28,470,584	36,860,218
4	391XXX	Office Furniture & Equipment	4,357,471	52,929,211	57,286,682	4,294,500	36,123,657	40,418,157	62,971	16,805,554	16,868,525
4	392XXX	Transportation Equipment	34,069,706	21,941,407	56,011,113	24,083,140	14,974,791	39,057,931	9,986,566	6,966,616	16,953,182
4	393000	Stores Equipment	435,454	3,798,483	4,233,937	261,432	2,592,427	2,853,859	174,022	1,206,056	1,380,078
4	394000	Tools, Shop & Garage Equipment	1,769,611	13,890,889	15,660,500	780,685	9,480,393	10,261,078	988,926	4,410,496	5,399,422
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395XXX	Laboratory Equipment	351,834	1,986,186	2,338,020	336,217	1,355,552	1,691,769	15,617	630,634	646,251
4	396XXX	Power Operated Equipment	24,376,881	9,473,970	33,850,851	14,566,718	6,465,890	21,032,608	9,810,163	3,008,080	12,818,243
4	397XXX	Communications Equipment	26,294,772	92,490,995	118,785,767	16,246,749	63,124,179	79,370,928	10,048,023	29,366,816	39,414,839
4	398000	Miscellaneous Equipment	13,508	473,799	487,307	0	323,363	323,363	13,508	150,436	163,944
<b>TOTAL GENERAL PLANT</b>			<b>108,330,770</b>	<b>294,275,800</b>	<b>402,606,570</b>	<b>68,139,272</b>	<b>200,840,291</b>	<b>268,979,563</b>	<b>40,191,498</b>	<b>93,435,509</b>	<b>133,627,007</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,859,033,345</b>	<b>2,727,110,247</b>	<b>4,586,143,592</b>	<b>1,226,338,186</b>	<b>1,795,872,140</b>	<b>3,022,210,326</b>	<b>632,695,159</b>	<b>931,238,107</b>	<b>1,563,933,266</b>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended November 30, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(305,036,609)	(305,036,609)	0	(199,341,424)	(199,341,424)	0	(105,695,185)	(105,695,185)
E-ADEP		Hydro Production Plant	0	(135,234,680)	(135,234,680)	0	(88,375,863)	(88,375,863)	0	(46,858,817)	(46,858,817)
E-ADEP		Other Production Plant	0	(127,532,194)	(127,532,194)	0	(83,342,289)	(83,342,289)	0	(44,189,905)	(44,189,905)
E-ADEP		Transmission Plant	0	(218,133,392)	(218,133,392)	0	(142,550,172)	(142,550,172)	0	(75,583,220)	(75,583,220)
E-ADEP		Distribution Plant	(563,537,091)	(176,836)	(563,713,927)	(346,975,438)	(119,463)	(347,094,901)	(216,561,653)	(57,373)	(216,619,026)
E-ADEP		General Plant	(40,550,427)	(104,847,274)	(145,397,701)	(24,916,987)	(71,557,216)	(96,474,203)	(15,633,440)	(33,290,058)	(48,923,498)
TOTAL ACCUMULATED DEPRECIATION			(604,087,518)	(890,960,985)	(1,495,048,503)	(371,892,425)	(585,286,427)	(957,178,852)	(232,195,093)	(305,674,558)	(537,869,651)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,730,798)	(13,730,798)	0	(8,973,076)	(8,973,076)	0	(4,757,722)	(4,757,722)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(257,866)	0	(257,866)	(257,866)	0	(257,866)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,237,291)	(2,237,291)	0	(1,524,548)	(1,524,548)	0	(712,743)	(712,743)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,555,177)	(49,219,256)	(51,774,433)	(2,533,215)	(33,591,650)	(36,124,865)	(21,962)	(15,627,606)	(15,649,568)
E-AAAMT		General Plant - 390200, 396200	0	(140,954)	(140,954)	0	(96,200)	(96,200)	0	(44,754)	(44,754)
TOTAL ACCUMULATED AMORTIZATION			(2,813,043)	(65,328,299)	(68,141,342)	(2,791,081)	(44,185,474)	(46,976,555)	(21,962)	(21,142,825)	(21,164,787)
TOTAL ACCUMULATED DEPR/AMORT			(606,900,561)	(956,289,284)	(1,563,189,845)	(374,683,506)	(629,471,901)	(1,004,155,407)	(232,217,055)	(326,817,383)	(559,034,438)
NET ELECTRIC UTILITY PLANT before ADFIT			1,252,132,784	1,770,820,963	3,022,953,747	851,654,680	1,166,400,239	2,018,054,919	400,478,104	604,420,724	1,004,898,828
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	60,335	60,335	0	39,429	39,429	0	20,906	20,906
12		ADFIT - Electric Plant In Service (282900)	0	(547,842,829)	(547,842,829)	0	(365,728,916)	(365,728,916)	0	(182,113,913)	(182,113,913)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(64,569,087)	(64,569,087)	0	(44,067,756)	(44,067,756)	0	(20,501,331)	(20,501,331)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(169,717)	(169,717)	0	(115,830)	(115,830)	0	(53,887)	(53,887)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,521,237)	(6,521,237)	0	(4,261,628)	(4,261,628)	0	(2,259,609)	(2,259,609)
1		ADFIT - CDA Settlement Costs (283333)	0	248,664	248,664	0	162,502	162,502	0	86,162	86,162
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,335,594)	(1,335,594)	0	(891,616)	(891,616)	0	(443,978)	(443,978)
TOTAL ACCUMULATED DFIT			0	(620,129,465)	(620,129,465)	0	(414,863,815)	(414,863,815)	0	(205,265,650)	(205,265,650)
NET ELECTRIC UTILITY PLANT			1,252,132,784	1,150,691,498	2,402,824,282	851,654,680	751,536,424	1,603,191,104	400,478,104	399,155,074	799,633,178

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.556%	32.444%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.758%	33.242%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended November 30, 2018  
Ending Balance Basis

Report ID:  
**E-APL-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,252,132,784	1,150,691,498	2,402,824,282	851,654,680	751,536,424	1,603,191,104	400,478,104	399,155,074	799,633,178	
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0	
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(165,471)	0	(165,471)	165,471	0	165,471	
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642	
99	Colstrip Disallowed AFUDC (111100)	(3,161,246)	0	(3,161,246)	(1,013,125)	0	(1,013,125)	(2,148,121)	0	(2,148,121)	
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)	
99	Kettle Falls Disallowed Accumulated Depr (108030)	8,221,761	0	8,221,761	5,236,441	0	5,236,441	2,985,320	0	2,985,320	
99	ADFIT - Kettle Falls Disallowed (190420)	27	0	27	27	0	27	0	0	0	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	1,757,898	0	1,757,898	0	0	0	1,757,898	0	1,757,898	
99	ADFIT - Boulder Park Disallowed (190040)	176,841	0	176,841	0	0	0	176,841	0	176,841	
99	Investment in WNP3 Exchange Power (124900, 124930)	1,837,131	0	1,837,131	1,837,131	0	1,837,131	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(330,215)	0	(330,215)	(330,215)	0	(330,215)	0	0	0	
99	CDA Lake Settlement - WA (182382)	304,236	0	304,236	304,236	0	304,236	0	0	0	
99	CDA Lake Settlement - ID (186382)	56,788	0	56,788	0	0	0	56,788	0	56,788	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(75,816)	0	(75,816)	(63,890)	0	(63,890)	(11,926)	0	(11,926)	
99	CDA CDR Fund - Direct (182324)	22,130	0	22,130	22,130	0	22,130	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	156,506	0	156,506	145,879	0	145,879	10,627	0	10,627	
99	ADFIT - Spokane River Relicensing (283322)	(32,852)	0	(32,852)	(30,623)	0	(30,623)	(2,229)	0	(2,229)	
99	Spokane River PM&Es (182323)	142,124	0	142,124	92,632	0	92,632	49,492	0	49,492	
99	ADFIT - Spokane River PM&Es (283323)	(29,860)	0	(29,860)	(19,467)	0	(19,467)	(10,393)	0	(10,393)	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,164,118)	0	(2,164,118)	(1,037,660)	0	(1,037,660)	(1,126,458)	0	(1,126,458)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Customer Deposits (235199)	(1,943,619)	0	(1,943,619)	(1,943,619)	0	(1,943,619)	0	0	0	
C-WKC	Working Capital	104,704,396	0	104,704,396	71,136,814	0	71,136,814	33,567,582	0	33,567,582	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	102,310,938	0	102,310,938	70,034,494	0	70,034,494	32,276,444	0	32,276,444	
	NET RATE BASE	1,354,443,722	1,150,691,498	2,505,135,220	921,689,174	751,536,424	1,673,225,598	432,754,548	399,155,074	831,909,622	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	8,272,415				8,272,415	8,272,415		5,406,023	5,406,023		2,866,392	2,866,392	
1	Hydro (ED-AN)	12,008,035				12,008,035	12,008,035		7,847,251	7,847,251		4,160,784	4,160,784	
1	Other (ED-AN)	9,781,741				9,781,741	9,781,741		6,392,368	6,392,368		3,389,373	3,389,373	
<b>Total Electric Production</b>		<b>30,062,191</b>				<b>30,062,191</b>	<b>30,062,191</b>		<b>19,645,642</b>	<b>19,645,642</b>		<b>10,416,549</b>	<b>10,416,549</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,836,086				12,836,086	12,836,086		8,388,382	8,388,382		4,447,704	4,447,704	
<b>Total Electric Transmissio</b>		<b>12,836,086</b>				<b>12,836,086</b>	<b>12,836,086</b>		<b>8,388,382</b>	<b>8,388,382</b>		<b>4,447,704</b>	<b>4,447,704</b>	
<b>Electric Distribution</b>														
3	ED-AN	59,923					59,923		40,482	40,482		19,441	19,441	
	ED-ID	17,653,029				17,653,029	17,653,029				17,653,029		17,653,029	
	ED-WA	31,850,861				31,850,861	31,850,861	31,850,861		31,850,861				
<b>Total Electric Distribution</b>		<b>49,563,813</b>				<b>49,503,890</b>	<b>59,923</b>	<b>49,563,813</b>	<b>31,850,861</b>	<b>40,482</b>	<b>31,891,343</b>	<b>17,653,029</b>	<b>19,441</b>	<b>17,672,470</b>
<b>Gas Underground Storage</b>														
	GD-AN	894,249		894,249										
	GD-OR	149,853			149,853									
<b>Total Gas Underground St</b>		<b>1,044,102</b>		<b>894,249</b>	<b>149,853</b>									
<b>Gas Distribution</b>														
	GD-AN	63,121		63,121										
	GD-ID	5,515,535		5,515,535										
	GD-WA	11,508,627		11,508,627										
	GD-OR	7,653,173			7,653,173									
<b>Total Gas Distribution</b>		<b>24,740,456</b>		<b>17,087,283</b>	<b>7,653,173</b>									
<b>General Plant</b>														
4	ED-AN	2,228,796		2,228,796			2,228,796		1,521,131	1,521,131		707,665	707,665	
	ED-ID	254,757		254,757		254,757	254,757				254,757		254,757	
	ED-WA	592,920		592,920		592,920	592,920	592,920		592,920				
7,4	CD-AA	21,573,353	15,130,471	4,433,108	2,009,774		15,130,471	15,130,471	10,326,395	10,326,395		4,804,076	4,804,076	
9,4	CD-AN	1,000,043	777,184	222,859			777,184	777,184	530,420	530,420		246,764	246,764	
9	CD-ID	356,761	277,257	79,504		277,257	277,257				277,257		277,257	
9	CD-WA	526,656	409,291	117,365		409,291	409,291	409,291		409,291				
8	GD-AA	356,782		244,617	112,165									
	GD-AN	31,382		31,382										
	GD-ID	26,122		26,122										
	GD-WA	357,008		357,008										
	GD-OR	184,348			184,348									
<b>Total General Plant</b>		<b>27,488,928</b>	<b>19,670,676</b>	<b>5,511,965</b>	<b>2,306,287</b>	<b>1,534,225</b>	<b>18,136,451</b>	<b>19,670,676</b>	<b>1,002,211</b>	<b>12,377,946</b>	<b>13,380,157</b>	<b>532,014</b>	<b>5,758,505</b>	<b>6,290,519</b>
<b>Total Depreciation Expens</b>		<b>145,735,576</b>	<b>112,132,766</b>	<b>23,493,497</b>	<b>10,109,313</b>	<b>51,038,115</b>	<b>61,094,651</b>	<b>112,132,766</b>	<b>32,853,072</b>	<b>40,452,452</b>	<b>73,305,524</b>	<b>18,185,043</b>	<b>20,642,199</b>	<b>38,827,242</b>

<b>Allocation Ratios:</b>														
<b>Service -</b>	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho								

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	67.556%	32.444%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**E-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (303000)	ED-AN	234,388	234,388		234,388	234,388		153,173	153,173		81,215	81,215	
<b>Total Production/Transmission</b>			<b>1,152,788</b>	<b>1,152,788</b>		<b>1,152,788</b>	<b>1,152,788</b>		<b>753,347</b>	<b>753,347</b>		<b>399,441</b>	<b>399,441</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
<b>Total Distribution</b>			<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	613,606	430,352	126,090	57,164			293,711	293,711		136,641	136,641	
9,1		CD-AN	9,729	7,561	2,168		7,561		4,941	4,941		2,620	2,620	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
<b>Total General Plant - 303000</b>			<b>671,207</b>	<b>437,913</b>	<b>168,062</b>	<b>65,232</b>			<b>298,652</b>	<b>298,652</b>		<b>139,261</b>	<b>139,261</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	26,715,383	18,736,834	5,489,744	2,488,805			12,787,702	12,787,702		5,949,132	5,949,132	
9,4		CD-AN	12,426	9,657	2,769		9,657		6,591	6,591		3,066	3,066	
9,4		CD-ID	11,896	9,245	2,651		9,245				9,245		9,245	
9,4		CD-WA	616,899	479,423	137,476		479,423		479,423	479,423			0	
4		ED-AN	2,072,574	2,072,574			2,072,574		1,414,511	1,414,511		658,063	658,063	
		ED-ID	0	0			0				0		0	
		ED-WA	590,745	590,745			590,745		590,745	590,745			0	
8		GD-AA	128,876		88,360	40,516								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>30,148,799</b>	<b>21,898,478</b>	<b>5,721,000</b>	<b>2,529,321</b>			<b>1,070,168</b>	<b>14,208,804</b>	<b>15,278,972</b>	<b>9,245</b>	<b>6,610,261</b>	<b>6,619,506</b>
<b>Gas Underground Storage</b>														
		GD-AN	171		171									
<b>Total Gas Underground Storage</b>			<b>171</b>		<b>171</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,030	48,030			48,030		32,780	32,780		15,250	15,250	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>			<b>32,780</b>	<b>32,780</b>		<b>15,250</b>	<b>15,250</b>	
<b>Total Amortization Expense</b>			<b>32,051,014</b>	<b>23,567,228</b>	<b>5,889,233</b>	<b>2,594,553</b>			<b>1,100,187</b>	<b>15,293,583</b>	<b>16,393,770</b>	<b>9,245</b>	<b>7,164,213</b>	<b>7,173,458</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 Production/Transmission Rat	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(305,036,609)	(305,036,609)			(305,036,609)	(305,036,609)		(199,341,424)	(199,341,424)		(105,695,185)	(105,695,185)	
1	Hydro (ED-AN)	(135,234,680)	(135,234,680)			(135,234,680)	(135,234,680)		(88,375,863)	(88,375,863)		(46,858,817)	(46,858,817)	
1	Other (ED-AN)	(127,532,194)	(127,532,194)			(127,532,194)	(127,532,194)		(83,342,289)	(83,342,289)		(44,189,905)	(44,189,905)	
<b>Total Electric Production</b>		<b>(567,803,483)</b>	<b>(567,803,483)</b>			<b>(567,803,483)</b>	<b>(567,803,483)</b>		<b>(371,059,576)</b>	<b>(371,059,576)</b>		<b>(196,743,907)</b>	<b>(196,743,907)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(218,133,392)	(218,133,392)			(218,133,392)	(218,133,392)		(142,550,172)	(142,550,172)		(75,583,220)	(75,583,220)	
<b>Total Electric Transmissic</b>		<b>(218,133,392)</b>	<b>(218,133,392)</b>			<b>(218,133,392)</b>	<b>(218,133,392)</b>		<b>(142,550,172)</b>	<b>(142,550,172)</b>		<b>(75,583,220)</b>	<b>(75,583,220)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(176,836)	(176,836)				(176,836)		(119,463)	(119,463)		(57,373)	(57,373)	
	ED-ID	(216,561,653)	(216,561,653)			(216,561,653)	(216,561,653)				(216,561,653)		(216,561,653)	
	ED-WA	(346,975,438)	(346,975,438)			(346,975,438)	(346,975,438)	(346,975,438)		(346,975,438)				
<b>Total Electric Distribution</b>		<b>(563,713,927)</b>	<b>(563,713,927)</b>			<b>(563,537,091)</b>	<b>(176,836)</b>	<b>(563,713,927)</b>	<b>(346,975,438)</b>	<b>(119,463)</b>	<b>(347,094,901)</b>	<b>(216,561,653)</b>	<b>(57,373)</b>	<b>(216,619,026)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(16,365,945)		(16,365,945)										
	GD-OR	(1,150,924)			(1,150,924)									
<b>Total Gas Underground S</b>		<b>(17,516,869)</b>		<b>(16,365,945)</b>	<b>(1,150,924)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,788,066)		(1,788,066)										
	GD-ID	(77,721,562)		(77,721,562)										
	GD-WA	(147,878,648)		(147,878,648)										
	GD-OR	(111,531,097)			(111,531,097)									
<b>Total Gas Distribution</b>		<b>(338,919,373)</b>		<b>(227,388,276)</b>	<b>(111,531,097)</b>									
<b>General Plant</b>														
4	ED-AN	(48,095,237)	(48,095,237)			(48,095,237)	(48,095,237)		(32,824,518)	(32,824,518)		(15,270,719)	(15,270,719)	
	ED-ID	(10,786,669)	(10,786,669)			(10,786,669)	(10,786,669)				(10,786,669)		(10,786,669)	
	ED-WA	(21,151,755)	(21,151,755)			(21,151,755)	(21,151,755)	(21,151,755)			(21,151,755)			
7,4	CD-AA	(66,012,425)	(46,297,814)	(13,564,893)	(6,149,718)	(46,297,814)	(46,297,814)		(31,597,795)	(31,597,795)		(14,700,019)	(14,700,019)	
9,4	CD-AN	(13,452,002)	(10,454,223)	(2,997,779)		(10,454,223)	(10,454,223)		(7,134,903)	(7,134,903)		(3,319,320)	(3,319,320)	
9	CD-ID	(6,236,597)	(4,846,771)	(1,389,826)		(4,846,771)	(4,846,771)				(4,846,771)		(4,846,771)	
9	CD-WA	(4,844,923)	(3,765,232)	(1,079,691)		(3,765,232)	(3,765,232)	(3,765,232)		(3,765,232)				
8	GD-AA	(2,338,329)		(1,603,205)	(735,124)									
	GD-AN	(3,073,559)		(3,073,559)										
	GD-ID	(2,067,328)		(2,067,328)										
	GD-WA	(7,507,351)		(7,507,351)										
	GD-OR	(4,704,328)			(4,704,328)									
<b>Total General Plant</b>		<b>(190,270,503)</b>	<b>(145,397,701)</b>	<b>(33,283,632)</b>	<b>(11,589,170)</b>	<b>(40,550,427)</b>	<b>(104,847,274)</b>	<b>(145,397,701)</b>	<b>(24,916,987)</b>	<b>(71,557,216)</b>	<b>(96,474,203)</b>	<b>(15,633,440)</b>	<b>(33,290,058)</b>	<b>(48,923,498)</b>
<b>Total Accumulated Depr</b>		<b>(1,896,357,547)</b>	<b>(1,495,048,503)</b>	<b>(277,037,853)</b>	<b>(124,271,191)</b>	<b>(604,087,518)</b>	<b>(890,960,985)</b>	<b>(1,495,048,503)</b>	<b>(371,892,425)</b>	<b>(585,286,427)</b>	<b>(957,178,852)</b>	<b>(232,195,093)</b>	<b>(305,674,558)</b>	<b>(537,869,651)</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio		65.350%					34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense		67.556%					32.444%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio		68.249%					31.751%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,901,621)	(11,901,621)			(11,901,621)	(11,901,621)		(7,777,709)	(7,777,709)		(4,123,912)	(4,123,912)	
1	Misc Intangible Plt (3030 ED-AN)	(1,829,177)	(1,829,177)			(1,829,177)	(1,829,177)		(1,195,367)	(1,195,367)		(633,810)	(633,810)	
<b>Total Production/Transmission</b>		<b>(13,730,798)</b>	<b>(13,730,798)</b>			<b>(13,730,798)</b>	<b>(13,730,798)</b>		<b>(8,973,076)</b>	<b>(8,973,076)</b>		<b>(4,757,722)</b>	<b>(4,757,722)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(215,682)	(215,682)			(215,682)	(215,682)		(215,682)	(215,682)				
	Misc Intangible Plt (3030 ED-WA)	(42,184)	(42,184)			(42,184)	(42,184)		(42,184)	(42,184)				
<b>Total Distribution</b>		<b>(257,866)</b>	<b>(257,866)</b>			<b>(257,866)</b>	<b>(257,866)</b>		<b>(257,866)</b>	<b>(257,866)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,072,868)	(2,155,157)	(631,443)	(286,268)		(2,155,157)	(2,155,157)		(1,470,873)	(1,470,873)	(684,284)	(684,284)	
9,1	CD-AN	(105,686)	(82,134)	(23,552)			(82,134)	(82,134)		(53,675)	(53,675)	(28,459)	(28,459)	
	GD-ID	(100,085)		(100,085)										
	GD-WA	(214,081)		(214,081)										
	GD-OR	(96,082)			(96,082)									
<b>Total General Plant - 303000</b>		<b>(3,588,802)</b>	<b>(2,237,291)</b>	<b>(969,161)</b>	<b>(382,350)</b>		<b>(2,237,291)</b>	<b>(2,237,291)</b>		<b>(1,524,548)</b>	<b>(1,524,548)</b>	<b>(712,743)</b>	<b>(712,743)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(64,702,520)	(45,379,112)	(13,295,722)	(6,027,686)		(45,379,112)	(45,379,112)		(30,970,790)	(30,970,790)	(14,408,322)	(14,408,322)	
9,4	CD-AN	(16,020)	(12,450)	(3,570)			(12,450)	(12,450)		(8,497)	(8,497)	(3,953)	(3,953)	
9	CD-ID	(28,260)	(21,962)	(6,298)		(21,962)	(21,962)				(21,962)	(21,962)	(21,962)	
9	CD-WA	(616,899)	(479,423)	(137,476)		(479,423)	(479,423)		(479,423)		0	0	0	
4	ED-AN	(3,827,694)	(3,827,694)			(3,827,694)	(3,827,694)		(2,612,363)	(2,612,363)		(1,215,331)	(1,215,331)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(2,053,792)	(2,053,792)			(2,053,792)	(2,053,792)		(2,053,792)	(2,053,792)				
8	GD-AA	(501,439)		(343,797)	(157,642)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(71,746,624)</b>	<b>(51,774,433)</b>	<b>(13,786,863)</b>	<b>(6,185,328)</b>		<b>(2,555,177)</b>	<b>(49,219,256)</b>	<b>(51,774,433)</b>	<b>(2,533,215)</b>	<b>(33,591,650)</b>	<b>(35,645,442)</b>	<b>(21,962)</b>	<b>(15,627,606)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0		0	0	0	0	
9	CD-WA	0	0	0			0	0		0	0	0	0	
4	ED-AN	(140,954)	(140,954)			(140,954)	(140,954)		(96,200)	(96,200)		(44,754)	(44,754)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(140,954)</b>	<b>(140,954)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(140,954)</b>	<b>(140,954)</b>	<b>0</b>	<b>(96,200)</b>	<b>(96,200)</b>	<b>0</b>	<b>(44,754)</b>
<b>Total Accumulated Amortization</b>		<b>(89,465,044)</b>	<b>(68,141,342)</b>	<b>(14,756,024)</b>	<b>(6,567,678)</b>		<b>(2,813,043)</b>	<b>(65,328,299)</b>	<b>(68,141,342)</b>	<b>(2,791,081)</b>	<b>(44,185,474)</b>	<b>(46,497,132)</b>	<b>(21,962)</b>	<b>(21,142,825)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 Production/Transmission Ratio	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9	CD-WA / ID / AN	2,019,601	712,828	339,789	516,916	1,569,533	204,405	97,436	148,227	450,068	0	0	
	<b>TOTAL ACCOUNT</b>	<b>16,061,974</b>	<b>826,445</b>	<b>702,068</b>	<b>7,508,711</b>	<b>9,037,224</b>	<b>2,962,983</b>	<b>97,436</b>	<b>2,190,095</b>	<b>5,250,514</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,241,018	1,106,086	2,481,812	4,653,120	8,241,018	0	0	0	0	0	0	
99	GD-WA / ID / AN	19,323,220	0	0	0	0	19,323,220	0	0	19,323,220	0	0	
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	109,433,188	0	0	76,750,966	76,750,966	0	0	22,487,426	22,487,426	0	10,194,796	
9	CD-WA / ID / AN	25,489,728	5,637,300	5,907,822	8,264,220	19,809,342	1,616,512	1,694,085	2,369,789	5,680,386	0	0	
	<b>TOTAL ACCOUNT</b>	<b>166,233,572</b>	<b>6,743,386</b>	<b>8,389,634</b>	<b>89,668,306</b>	<b>104,801,326</b>	<b>20,939,732</b>	<b>1,694,085</b>	<b>24,857,215</b>	<b>47,491,032</b>	<b>3,746,418</b>	<b>10,194,796</b>	<b>13,941,214</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,709,365	603,305	0	2,106,060	2,709,365	0	0	0	0	0	0	
99	GD-WA / ID / AN	826,967	0	0	0	0	826,967	0	0	826,967	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7	CD-AA	72,291,011	0	0	50,701,300	50,701,300	0	0	14,855,080	14,855,080	0	6,734,631	
9	CD-WA / ID / AN	4,987,475	3,691,195	62,971	121,850	3,876,016	1,058,461	18,057	34,941	1,111,459	0	0	
	<b>TOTAL ACCOUNT</b>	<b>81,171,176</b>	<b>4,294,500</b>	<b>62,971</b>	<b>52,929,210</b>	<b>57,286,681</b>	<b>1,885,428</b>	<b>18,057</b>	<b>15,134,347</b>	<b>17,037,832</b>	<b>0</b>	<b>6,846,663</b>	<b>6,846,663</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,920,103	22,111,902	9,232,647	14,575,554	45,920,103	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,757,549	0	0	0	0	9,463,230	2,539,075	1,755,244	13,757,549	0	0	
99	GD-OR / AS	3,852,004	0	0	0	0	0	0	0	0	3,852,004	0	
8	GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	
7	CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	
9	CD-WA / ID / AN	6,385,045	1,971,238	753,918	2,236,982	4,962,138	565,258	216,188	641,461	1,422,907	0	0	
	<b>TOTAL ACCOUNT</b>	<b>77,274,507</b>	<b>24,083,140</b>	<b>9,986,565</b>	<b>21,941,407</b>	<b>56,011,112</b>	<b>10,028,488</b>	<b>2,755,263</b>	<b>3,931,614</b>	<b>16,715,365</b>	<b>3,852,004</b>	<b>696,026</b>	<b>4,548,030</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,934,297	250,971	159,660	3,424,058	3,834,689	71,967	45,783	981,858	1,099,608	0	0	0
	TOTAL ACCOUNT	5,446,349	261,432	174,023	3,798,484	4,233,939	160,127	45,783	981,858	1,187,768	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,373,279	768,586	233,715	4,370,978	5,373,279	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	0
99	GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	870,875
8	GD-AA	4,738,659	0	0	0	0	0	0	3,248,919	3,248,919	0	1,489,740	1,489,740
7	CD-AA	13,369,388	0	0	9,376,620	9,376,620	0	0	2,747,276	2,747,276	0	1,245,492	1,245,492
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	0
	TOTAL ACCOUNT	28,057,440	780,684	988,926	13,890,889	15,660,499	1,855,602	516,217	6,419,015	8,790,834	870,875	2,735,232	3,606,107
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,447,353	336,217	15,617	1,095,519	1,447,353	0	0	0	0	0	0	0
99	GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
	TOTAL ACCOUNT	3,041,444	336,217	15,617	1,986,186	2,338,020	28,760	0	464,959	493,719	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,450,015	14,314,857	9,501,623	8,633,535	32,450,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9	CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
	TOTAL ACCOUNT	38,400,495	14,566,718	9,810,163	9,473,971	33,850,852	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	65,630,446	12,507,759	7,105,214	46,017,473	65,630,446	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,353,759	0	0	0	0	881,194	472,565	0	1,353,759	0	0	0
99	GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8	GD-AA	1,149,255	0	0	0	0	0	0	787,952	787,952	0	361,303	361,303
7	CD-AA	54,778,334	0	0	38,418,784	38,418,784	0	0	11,256,400	11,256,400	0	5,103,150	5,103,150
9	CD-WA/ ID / AN	18,962,280	3,738,990	2,942,809	8,054,737	14,736,536	1,072,166	843,859	2,309,719	4,225,744	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>143,084,678</b>	<b>16,246,749</b>	<b>10,048,023</b>	<b>92,490,994</b>	<b>118,785,766</b>	<b>1,953,360</b>	<b>1,316,424</b>	<b>14,354,071</b>	<b>17,623,855</b>	<b>1,210,604</b>	<b>5,464,453</b>	<b>6,675,057</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>631,522</b>	<b>0</b>	<b>13,509</b>	<b>473,799</b>	<b>487,308</b>	<b>0</b>	<b>1,911</b>	<b>96,285</b>	<b>98,196</b>	<b>2,367</b>	<b>43,651</b>	<b>46,018</b>
	<b>TOTAL GENERAL PLANT</b>	<b>559,516,998</b>	<b>68,139,271</b>	<b>40,191,499</b>	<b>294,275,798</b>	<b>402,606,568</b>	<b>42,270,997</b>	<b>7,381,336</b>	<b>69,493,358</b>	<b>119,145,691</b>	<b>10,640,205</b>	<b>27,124,534</b>	<b>37,764,739</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,544	0	0	8,033,645	8,033,645	0	0	2,353,794	2,353,794	0	1,067,105	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>24,698,451</b>	<b>319,716</b>	<b>0</b>	<b>18,686,268</b>	<b>19,005,984</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,397,040</b>	<b>4,199,239</b>	<b>426,123</b>	<b>1,067,105</b>	<b>1,493,228</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,094,679	2,309,036	0	11,785,643	14,094,679	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	685,361	0	0	0	0	0	0	469,897	469,897	0	215,464	
7		CD-AA	87,087,068	0	0	61,078,515	61,078,515	0	0	17,895,522	17,895,522	0	8,113,031	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		<b>TOTAL ACCOUNT</b>	<b>101,950,191</b>	<b>2,309,036</b>	<b>32,668</b>	<b>72,896,058</b>	<b>75,237,762</b>	<b>0</b>	<b>9,368</b>	<b>18,374,566</b>	<b>18,383,934</b>	<b>0</b>	<b>8,328,495</b>	<b>8,328,495</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,480,949</b>	<b>0</b>	<b>0</b>	<b>1,740,014</b>	<b>1,740,014</b>	<b>0</b>	<b>0</b>	<b>509,810</b>	<b>509,810</b>	<b>0</b>	<b>231,125</b>	<b>231,125</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended November 30, 2018  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,271,601</b>	<b>21,271,601</b>	<b>0</b>	<b>0</b>	<b>6,232,411</b>	<b>6,232,411</b>	<b>0</b>	<b>2,825,497</b>	<b>2,825,497</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,151,373	0	0	1,508,865	1,508,865	0	0	442,086	442,086	0	200,422	200,422
9		CD-WA / ID / AN	15,307,883	11,896,521	0	0	11,896,521	3,411,362	0	0	3,411,362	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,459,256</b>	<b>11,896,521</b>	<b>0</b>	<b>1,508,865</b>	<b>13,405,386</b>	<b>3,411,362</b>	<b>0</b>	<b>442,086</b>	<b>3,853,448</b>	<b>0</b>	<b>200,422</b>	<b>200,422</b>
	<b>TOTAL</b>		<b>277,749,559</b>	<b>14,525,273</b>	<b>32,668</b>	<b>186,820,770</b>	<b>201,378,711</b>	<b>4,433,956</b>	<b>788,973</b>	<b>48,675,717</b>	<b>53,898,646</b>	<b>426,123</b>	<b>22,046,079</b>	<b>22,472,202</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.135%	20.549%	9.316%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.562%	31.438%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(91,218,818)	(63,976,318)	(18,744,555)	(8,497,945)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(762,747)	(592,769)	(169,978)	0
7	283750	CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
		Total	<u>(92,223,551)</u>	<u>(64,738,804)</u>	<u>(18,964,259)</u>	<u>(8,520,488)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,575,574	3,575,574	0	0	0	0	3,575,574
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(40)	(40)	0	0	0	0	(40)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(18)	(18)	0	0	0	0	(18)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	91,514,674	41,770,475	0	133,285,149	71,136,814	33,567,582	20,377,860	8,202,893	0
<b>TOTAL</b>		<b>91,514,674</b>	<b>41,770,475</b>	<b>3,575,516</b>	<b>136,860,665</b>	<b>71,136,814</b>	<b>33,567,582</b>	<b>20,377,860</b>	<b>8,202,893</b>	<b>3,575,516</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.751%	28.646%	100.000%
99	Not Allocated						